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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 1175/2018**

PR. COMMISSIONER OF INCOME TAX- 21 Appellant

Through: **Mr. Shlok Chandra, Sr.**
Standing Counsel alongwith
Ms. Priya Sarkar, Mr. Ujjawal
Jain, Mr. Shashank Kesarwani
and Ms. Madhavi Shukla,
Advocates

versus

SH. KAMLESH KUMAR GUPTA, Respondent

Through: **Mr. Kapil Goel and Mr.**
Sandeep Goel, Advocates

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE PURUSHAINDR KUMAR

KAURAV

ORDER

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29.02.2024

CM APPL 5569/2019 (Delay)

1. The record would reflect that the appeal was initially accompanied by CM APPL 44974/2018 seeking condonation of delay. The said application came to be disposed of by the Court on 06.02.2024 whereafter liberty was accorded to file a fresh application.
2. It is pursuant to the aforesaid directions as made that the instant application has come to be moved.
3. We note that the solitary explanation which is proffered is that there was a delay which occurred in the handing over of pending cases and the receipt of records from the erstwhile Commissioner of Income Tax. The appeal is delayed by almost 350 days.



4. Bearing in mind the views expressed by us in ITA No. 608/2023 we find no ground to condone the delay.

5. The application shall consequently stand dismissed.

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6. As a consequence of the above, the appeal shall stand consigned to the record.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

FEBRUARY 29, 2024

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